

CITY OF LOVELOCK

-Important Items/Contacts to Consider when Opening a Business-

➤ LICENSES

- City Business License @ Lovelock City Clerk's Office – (775) 273-2356
- County Business License @ Pershing County Sheriff's Office – (775) 273-2641

➤ SPECIAL LICENSES & PERMITS

Liquor, food and motel licenses must have clearance from the NV Bureau of Health Protection Services Winnemucca Office (775-623-6588), before obtaining a business license.

For liquor licenses:

- The charge to apply for a liquor license is \$50.00.
- Each applicant must go to the Sheriff's Office for fingerprints.
- The fingerprints must be attached to the liquor license application.
- The application must be notarized.
- Each applicant must then make an appointment with the Police Department for a background check.
- After all of the above is completed the application will go to the City Council for approval.
- The charge for the liquor license is \$200.00 for six months.

NOTE: IT IS THE RESPONSIBILITY OF THE BUSINESS OWNER TO ACQUIRE ANY OTHER LICENSES OR SPECIAL PERMITS REQUIRED BY HIS/HER PROFESSION.

➤ PLANNING/ZONING – Pershing County Planning Department (775) 273-2700

A determination must be made as to whether a specific type of business can be conducted at the location you are considering. A home-based business must get a **Home Occupation Special Use Permit** from the Planning Department, at a cost of \$175, if the home is located in a residentially zoned district. This permit must be obtained before the business license can be issued.

Purpose:

1. Ensure the compatibility of home occupations with other uses permitted in the residential districts.
2. To maintain and preserve the character of residential neighborhoods.
3. Promote the efficient use of public services and facilities by assuring these services are provided to the residential population for which they were intended rather than to commercial uses.
4. To allow a residence to be used as a location for a small developing business which, in time, may be relocated to a commercially zoned site.

A home occupation special use permit is not required for the following:

1. Composers
2. Writers
3. Babysitters for less than three (3) children
4. Any other activities that fit on the above areas, and do not require a business license.

The following types of home occupations are acceptable:

1. Mail order, telephone order, computer order or internet order businesses
2. Small bookkeeping or typing services
3. Telephone and answering services
4. Telephone reception for a mobile business conducting business away from the residence.
5. Sale of personal goods and services away from the residence.
6. Any other business that fits one of the above categories and requires a business license.

The following types of home occupations are prohibited:

1. Any business or commercial use or activity that draws customer or client traffic beyond the normal traffic associated with the residential district.
2. Any business or commercial use or activity that requires storage of equipment or inventory that cannot be stored within a dwelling.

➤ **FICTITIOUS FIRM NAME** – Pershing County Clerk’s Office (775) 273-2208

There is a \$20 filing fee to register your business name when the name is other than your own name or a legal corporation name. A fictitious Firm Name is not required to obtain a City license, but it may be necessary for other business matters.

➤ **UNEMPLOYMENT COMPENSATION** - Nevada Employment Security Division – (775) 684-6310 (www.nvdetr.org)

It is advisable that you contact this office to determine whether an unemployment compensation identification number will apply to your business.

➤ **WORKMAN’S COMPENSATION INSURANCE** – Employers Insurance Company of Nevada in Carson City – (775) 684-7270

This insurance or some form of approved workman’s compensation insurance will be necessary if you have employees.

➤ **STATE OF NEVADA DEPARTMENT OF TAXATION**

- (775) 687-9999 (Reno Office)
- (Website: www.tax.state.nv.us)
- Reno Office located at 4600 Kietzke Lane, Bld L, Suite 235

The Department of Taxation requires that everyone who applies for a business license must get a clearance from them before our office can issue a license. Please call the Department of Taxation and tell them that you are applying for a business license. They will ask you a few questions about your business and will explain what (if any) paperwork you will need to submit to them. Please request the Department of Taxation to fax, email, or call in a clearance for your business to the City of Lovelock, City Clerk’s Office (Phone 775-273-2356; Fax: 775-273-7979; Email: lbooth@cityoflovelock.com).

➤ **NEVADA SECRETARY OF STATE BUSINESS LICENSE**

- Website: www.nvsos.gov

The Nevada State Business License requires that everyone who applies for a business license **MUST** get a State license or exemption before our office can issue a license. This license or exemption must be **renewed annually** on the anniversary of your State license or exemption.

BUSINESS LICENSE APPLICATION
CITY OF LOVELOCK
PO BOX 238
400 14TH Street, Lovelock, Nevada 89419
Phone (775) 273-2356 / Fax (775) 273-7979

The Lovelock Municipal Code Chapter 29.115 provides that any firm or person doing business in the City must obtain a City Business License. This application is made subject to the provisions governing the issuance of business license. Please complete the application and return it to the City Clerk's Office at the address listed above.

Date Of Application:	_____	
Name of Business:	_____	
Type of Business:	_____	
Principal Owner(s):	_____	Federal ID #SSN: _____
Local Manager:	_____	
Business Address:	_____	Business Phone: _____
	City, State, Zip Code: _____	
Mailing Address:	_____	
	City, State, Zip Code: _____	
Home Address:	_____	Home Phone: _____
	City, State, Zip Code: _____	

Nevada Sales Tax #: _____ Nevada Contractor's # (If Applicable): _____

Please fill in the following only where applicable:

For Motels/Hotels - # of Units/Rooms _____	For Car Wash - # of Bays _____
For Trucking - # of Vehicles: _____	For Trailer Court - # of Hookups _____
For Barbers/Salons - # of Operators _____	For Merchants - Inventory Amount _____

Signature of Responsible Party	Title	Date
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All Signatures of inspecting departments must be obtained before your license can be issued. Approval is required by the departments checked below:

<input type="checkbox"/>	Planning/Zoning	Approved _____	Disapproved _____	By _____
<input type="checkbox"/>	Health Department	Approved _____	Disapproved _____	By _____
<input type="checkbox"/>	Police Department	Approved _____	Disapproved _____	By _____
<input type="checkbox"/>	Building Inspection	Approved _____	Disapproved _____	By _____

Fees for Office Use Only: Annual _____ Semi-Annual _____ Pro-rated _____

NEVADA BUSINESS REGISTRATION

Please see Instructions regarding form detail and online registration options.

1	I Am Applying For: * SEND A COPY TO EACH AGENCY	<input type="checkbox"/> Unemployment Insurance <small>*(Employment Security Division - ESD)</small>	<input type="checkbox"/> Sales/Use Tax Permit <input type="checkbox"/> Modified Business Tax <small>*(Department of Taxation)</small>	<input type="checkbox"/> Local Business License
2	<input type="checkbox"/> New Business <input type="checkbox"/> Change in Ownership/ Business Entity <input type="checkbox"/> Change in Location <input type="checkbox"/> Other <input type="checkbox"/> Change in Corporate Officers <input type="checkbox"/> Change in Mailing Address <input type="checkbox"/> Change in Name <input type="checkbox"/> Add Location			
3	Business Entity Type: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Association <input type="checkbox"/> LLLP <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Government Entity <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Other			
3A	If LLC please check Federal tax filing type <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership			
4	Corporate/Entity Name <small>(as shown on State Business License):</small>		Corporate/Entity Telephone ()	5 Federal Tax Identification Number
6	Corporate/Entity Address:		Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # City, State, and Zip Code +4	State of Incorporation or Formation
7	Nevada Name (DBA):		Business Telephone ()	Fax ()
8	E-mail Address:	Website Address:	9 Nevada Business Identification #: (11 digits) NV	
10	Mailing Address:		Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # City, State, and Zip Code +4	
11	Location(s) of Nevada Business Operations:		Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # City, State, and Zip Code +4	
12	Location of Business Records:		Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # City, State, and Zip Code +4 Telephone Number: ()	
13	List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach Additional Sheets if Needed. ** The Department of Taxation & Employment Security Division are the only agencies to require a SSN.			
	Last, First, MI :		Residence Address (Street)	**SSN
	Title	Percent Owned	City, State, Zip +4	Residence Telephone
	Last, First, MI :		Residence Address (Street)	**SSN
	Title	Percent Owned	City, State, Zip +4	Residence Telephone
	Last, First, MI :		Residence Address (Street)	**SSN
	Title	Percent Owned	City, State, Zip +4	Residence Telephone
	Responsible Local Contact (Last, First, MI & Title):		Residence Address (Street), City, State, Zip +4	**SSN Residence Telephone
14	Date Business Started in Nevada	Date Nevada Location Opened	Date First Worker Hired in Nevada	Date of First Nevada Payroll
			Amount of First Nevada Payroll	Number of Employees
15	PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS			
	<input type="checkbox"/> Mining <input type="checkbox"/> Domestic <input type="checkbox"/> Outside Dining <input type="checkbox"/> Water Appropriation <input type="checkbox"/> Adult Materials/Activity <input type="checkbox"/> Amusement Machines <input type="checkbox"/> Registered Agent <input type="checkbox"/> Service <input type="checkbox"/> Agriculture <input type="checkbox"/> Home Occupation <input type="checkbox"/> Hazardous Material <input type="checkbox"/> Leased or Leasing Employees <input type="checkbox"/> Alcohol <input type="checkbox"/> Financial Institutions <input type="checkbox"/> Tobacco <input type="checkbox"/> Manufacturing <input type="checkbox"/> Retail Sales—New <input type="checkbox"/> Construction/Erection <input type="checkbox"/> Leasing (Other than Employees) <input type="checkbox"/> Gaming <input type="checkbox"/> Mortgage Brokers <input type="checkbox"/> Delivery <input type="checkbox"/> Transportation <input type="checkbox"/> Retail Sales—Used <input type="checkbox"/> Tire Sales <input type="checkbox"/> Supply/Use Temporary Workers <input type="checkbox"/> Health Services <input type="checkbox"/> Banker <input type="checkbox"/> Wholesale <input type="checkbox"/> Not for Profit <input type="checkbox"/> Live Entertainment <input type="checkbox"/> Environmental Discharge <input type="checkbox"/> Regulated by Federal/State Permit Number <input type="checkbox"/> Other			
16	Describe in Detail the Nature of Your Business in Nevada. Include Product Sold, Labor Performed and/or Services Rendered. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.			
17	If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section:			
	Date Acquired/Changed:	Acquired/Changed by: <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Other		Portion Acquired/Changed: <input type="checkbox"/> In Whole <input type="checkbox"/> In Part
	Name(s) of Previous Owner(s)		Previous Owner(s) Business Name	
	Address (Street)	City	State	Zip Code +4
	Enter Your Previous Nevada Sales/Use Tax Permit Number, if applicable:		Enter Previous Owner(s) ESD Account Number:	
18	* Signatures must be that of a responsible party *			
	I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false of forged instrument for filing.			
	*Signature Responsible Party / Original		Print Name And Title	Date
	*Signature Responsible Party / Original		Print Name And Title	Date

ORIGINAL SIGNATURES REQUIRED BY AGENCIES – KEEP A COPY FOR YOUR RECORDS

NEVADA BUSINESS REGISTRATION FORM INSTRUCTIONS

Important details are included to help you provide the necessary information. It is important to respond to all items. Any omission could cause a delay in processing your registration.

WHO ACCEPTS THIS FORM? The Nevada Department of Taxation and the Nevada Employment Security Division (ESD). Some local governments may accept this form.

WHAT OTHER INFORMATION MUST I PROVIDE? When applying with the Department of Taxation: All businesses must complete a Supplemental Application (APP-01.01) to determine correct fees. When applying with the Employment Security Division: If you employ agricultural or domestic workers or are a non-profit agency, you must complete a Supplemental Registration with ESD.

If you haven't yet received or applied for a Nevada State Business License, please contact the Nevada Secretary of State at (775) 684-5708 or complete your registration online at <https://www.nvsilverflume.gov>.

LINE-BY-LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION - PLEASE COMPLETE IN ENGLISH.

1. **I Am Applying For:** Check the boxes that apply. You are required to submit a copy to each agency that is applicable to your business. Keep a copy for your records.
2. **Check All Box(es) That Apply.**
3. **Business Entity Type:** Indicate entity type as filed with the Secretary of State.
- 3A. **If LLC:** Indicate type of entity as filed with the IRS.
4. **Corporate/Entity Name:** Enter the name as registered with the Secretary of State for the State Business License. Include a telephone number.
5. **Federal Tax Identification Number:** Enter your Federal Tax Identification Number (FEIN). For information regarding a FEIN, contact the Internal Revenue Service at 1-800-829-4933 or go to <http://IRS.gov/business>. If you have applied for your number and have not received it, write "PENDING." If your FEIN changes, you must complete a new Nevada Business Registration.
6. **Corporate/Entity Address:** Enter the complete address of the corporation and the state of incorporation.
7. **Nevada Name (DBA):** Enter the name as it will be known to the public. Include a business telephone and fax number.
8. **E-mail Address / Website Address:** Enter Email and Website Address information.
9. **Nevada Business ID Number:** Enter the number as shown on your State Business License or exemption issued by the Secretary of State.
10. **Mailing Address:** This address will be used to mail any licenses, reports, tax returns, and correspondence.
11. **Location(s) of Nevada Business Operations:** Enter the physical location of the business including suite numbers, apartment numbers, and street direction (N, S, E, and W). If there are additional locations in Nevada, please attach a list of all locations. You may not use a PO Box.
12. **Location of Business Records:** Enter the physical address where business records are maintained during normal working hours. Include the telephone number of this location, if different from the business telephone number.
13. **List All Owners, Partners, Corporate Officers, Managers, Members, etc.:** Include the full name, home address (street, city, state, and zip code), Social Security Number, date of birth, title, percentage of business owned, and telephone number. If the business is incorporated, list all corporate officers. If the business is a partnership, list all partners. If the business is comprised of two corporations or other entities, list the officers/members/partners, etc. for each entity. Attach additional sheets if needed.
14. **Dates and Amounts Regarding Your Nevada Business:** Enter the date the business started or will start Nevada operations. If adding a location enter the date your additional location will begin Nevada operations. Enter the date the first worker was hired in Nevada. Enter the date and amount of the first Nevada payroll. If this is a new business, enter the estimated number of employees you will have. If the business is currently operating, list the number of employees on the payroll.
15. **Please Check All That Apply to Your Business:** If you check the box marked "Regulated by Federal/State Permit Number," attach a list that identifies the issuing entity and permit number.
16. **Nature of Your Business:** Describe your business activities, goods, products, or services in Nevada. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.
17. **Acquired, Changed, or Have a New Federal Tax Number:** On the first line, enter the date the business was acquired; check the boxes that apply to how the business was acquired; and the portion of the business you acquired. On the second line, list the name of the previous owner and the business name of the previous owner. On the third line, indicate the physical address of the business you acquired. On the fourth line, list your previous Nevada Sales/Use Tax Permit Number and the Employment Security Division (ESD) Account Number of the previous owner. If there is more than one previous owner, attach an additional sheet.
18. **Signature Required:** Legal signatures include: **sole proprietor-owner, corporate officer, managing member and partners.**

Toll Free (In State) for All State of Nevada..... **800-992-0900**

Nevada Department of Taxation: Online Registration: <https://www.nevadatax.nv.gov> – Website: <http://www.tax.nv.gov>

Call Center	Toll Free Taxation Help Desk	(866) 962-3707
Las Vegas.....	555 E Washington Avenue • Suite 1300 • Las Vegas Nevada • 89101.....	(702) 486-2300
Reno.....	4600 Kietzke Lane • Building L, Suite 235 • Reno, NV • 89502.....	(775) 687-9999
Carson City....	1550 College Parkway • Suite 115 • Carson City, NV • 89706.....	(775) 684-2000

Nevada Employment Security Division (ESD): Online Registration: <https://uitax.nvdetr.org> – Website: www.nvdetr.org

Las Vegas	(702) 486-0250
Reno	(775) 823-6680
Statewide (Mailing).....	500 E Third Street • Carson City, NV • 89713-0030
	(775) 684-6300

Nevada Department of Wildlife: (Industrial Artificial Pond Permit) – Website: www.ndow.org..... (775) 688-1500

Nevada Secretary of State: (775) 684-5708

For more information regarding local and state business licensing please visit Nevada's online Business Portal at <https://www.nvsilverflume.gov>.

**STATE OF NEVADA, DIVISION OF INDUSTRIAL RELATIONS
AFFIRMATION OF COMPLIANCE
WITH MANDATORY INDUSTRIAL INSURANCE REQUIREMENTS**
(Instructions with Definitions are located on reverse side)

Business Name (Include any name doing business as)	Type of Business	Business Telephone Number	
Business Address	City	State	Zip Code
Federal Identification No.	Social Security No.	Contractor's Board License No.	
Name of Principal Owner (Please Print)		Principal Owner's Telephone No.	
Principal Owner's Address	City	State	Zip Code

Identified as: (Complete one section only)

- () That the above identified business has obtained industrial workers' compensation insurance as required by Chapter 616A to D, inclusive, of the Nevada Revised Statutes (NRS):

Effective Date of Coverage	Account Number
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- () That the above identified business is not subject to the provisions of Chapter 616A to D, inclusive, of the Nevada Revised Statutes, due to a statutory exemption or as a business which has no employees nor hires any independent contractor or subcontractor.

- () That the above identified business has a valid certificate of self-insurance pursuant to Chapter 616A to D, inclusive, of Nevada Revised Statutes.

Effective Date	Certificate Number
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I declare that I have the authority to act on behalf of the above described business, and am applying for a license to operate said business as a(n): () Individual () Sole Proprietor () Partnership () Corporation

Name of Applicant (Please Print)	Applicant's Telephone No.		
Applicant's Residence Address	City	State	Zip Code

I do hereby affirm that the above information is true and correct.

DATED this _____ day of _____, 20_____.

Signature of Applicant (To be signed in the presence of the business license office employee)	Applicant's Title
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Witness Signature - (Business License Office Employee)	Name of City or County
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If unable to sign this document in the presence of a Business License Employee, the Applicant's signature must be notarized.

SUBSCRIBED and SWORN to before me on this _____ day of _____, 20_____.

NOTARY PUBLIC

INSTRUCTIONS

The provisions of Chapter 616A to D, inclusive, of the Nevada Revised Statutes require every person, firm, voluntary association, and private corporation, including any public service corporation, which has any person, subcontractor, or independent contractor, under contract of hire, to obtain industrial insurance coverage in Nevada or obtain a certificate of self-insurance from the Nevada Commissioner of Insurance. **Subcontractors and independent contractors engaged in the same trade, business, profession or occupation as the hiring person or business, are by law considered to be employees.** One exception to the requirement for industrial insurance is if you or your business hires no employees, subcontractors or independent contractors. You are not required to obtain industrial insurance coverage for the following employees: theatrical or stage performers; casual musicians; household domestics, farm, dairy, agricultural or horticultural laborers, or persons engaged in stock or poultry raising; voluntary ski patrolman; real estate brokers and/or salesmen; direct sellers; or clergy. Businesses which elect to obtain industrial insurance coverage for such persons, gain valuable rights and significantly reduce liabilities for injuries to these persons. **A business which hires persons who are exempt from the provisions of Chapter 616A to 617, inclusive, of the Nevada Revised Statutes may be held liable in tort for injuries to those persons.** A business which hires exempt persons may elect to obtain industrial insurance, including sole proprietor coverage and partnerships.

IMPORTANT NOTICE: Pursuant to the provisions of NRS 616D.200(1): Any employer within the provisions of NRS 616B.633 who fails to provide, secure or maintain compensation as required by the terms of this chapter, is: (a) for the first offense, guilty of a **misdemeanor** and (b) for a second or subsequent offense committed within 7 years after the previous offense, guilty of a **category D felony**.

Definitions for Purposes of this Affirmation:

"Applicant" is the person executing this document.

"Business Name" is the name under which the business will operate, including the identification of any other names under which the entity will do business.

"Corporation" is a business which is incorporated in the state of Nevada or in any other state, and which is recognized as an active corporation by the Secretary of State for the State of Nevada.

A Type of Business@ means the nature of business . . .

"Individual" is a person who operates a business which hires no employees, subcontractors or independent contractors.

"Partnership" is a business which is owned and operated by two or more individuals who share ownership rights to the net profits of the business and who share in all the liabilities of that business. A limited partnership is included in the term partnership if the limited partners are investors only, and do not perform services for the business.

"Principal Owner" is the owner, sole operator, designated general partner, or resident agent for the corporation.

"Sole proprietor" is a self-employed owner of an unincorporated business and includes working partners and members of working associations which may or may not hire employees.

Mail D-25 Forms to:

Workers Compensation Unit
Attn: Mike Brooks
1301 N. Greenvalley Parkway Suite 200
Henderson, NV 89074

SS-4 FORM FOR INTERNAL REVENUE SERVICE

APPLICATION FOR EMPLOYER IDENTIFICATION NUMBER (FEIN)

For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, certain individuals, and others.

NOTE: THIS IS NOT THE SALES TAX OR RESALE # FORM!!!!!!

This form can be obtained online at www.irs.gov/formspubs/index.html.

NEVADA DEPARTMENT OF TAXATION
SUPPLEMENTAL REGISTRATION

Please print clearly — Use black or blue ink only
 Please mark applicable type(s) (See Instructions)

For Department Use Only
TID: _____
Dept. of Taxation Representative accepting application: _____

- Sales/Use Permit
 Consumer Use Tax Permit
 Certificate of Authority
 Live Entertainment Tax

1.	DBA (as shown on the Nevada Business Registration Form): _____	
2.	Business telephone number: _____	3. List STATE of incorporation or formation if applicable: _____

FEES AND SECURITY DEPOSIT

4.	Estimated total monthly receipts: _____	6.	Estimated total Nevada monthly TAXABLE receipts: _____
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7.	Reporting cycle (check choice of reporting) Sales Tax Accounts with over \$10,000 a month in TAXABLE sales must report monthly.			
		Monthly	Quarterly	Annual
	Sales/Use Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Use Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Live Entertainment Tax Occupancy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		200 to 7,499	7,500 or More	

8.	Security (See Instructions)	
	<input type="checkbox"/> Cash \$ 0 _____	<input type="checkbox"/> Surety # _____

9.	Sales Tax Fee (See instructions): _____	10.	Total Nevada Business Locations: _____
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11. OTHER INFORMATION

Name of spouse/relative	Address of spouse/relative	Phone number of spouse/relative
Name of other contact	Address of other contact	Phone number of other contact
Accountant/bookkeeper	Address of accountant/bookkeeper	Phone number of accountant/bookkeeper
Other employment (If applicable):		
Company name: _____		Company name: _____
Name of bank/financial institution – location / account number: _____		
Business account: _____		
Personal account: _____		

FOR DEPARTMENT USE ONLY	
ST/UT No.: _____	MBT No.: _____
Combine Accts: <input type="checkbox"/> Yes <input type="checkbox"/> No	Previous Acct: _____ Previous Acct Cancelled: <input type="checkbox"/> Yes <input type="checkbox"/> No
Comments: _____	
<input type="checkbox"/> Cash	<input type="checkbox"/> Check ABA #: _____ Bank: _____ Branch: _____

**For an introduction to the Department and general information, see our Taxpayer Information Packet Online at www.tax.nv.gov **

SUPPLEMENTAL REGISTRATION INSTRUCTIONS

Sales/Use Tax — A business which sells tangible personal property at retail or wholesale, and has a physical location in Nevada or enters Nevada to conduct business

Consumer Use Tax — This permit allows a Nevada business, not required to hold a Nevada Sales/Use Tax permit, to pay use tax directly to the State on tangible personal property purchased from a vendor not registered to collect Nevada sales tax. Example: Contractors who do not make sales and only purchase building materials for their own use from out of state. All businesses required to register for the State Business License that purchase tangible personal property for storage, use or other consumption in Nevada must also register for use tax. Registering for use tax does not require payment of a fee, nor does it require security.

Certificate of Authority — This permit is available to out-of-state businesses having no jurisdiction or nexus in Nevada. The permit allows an out-of-state business, who is not required to hold a Nevada Sales/Use Tax permit, to voluntarily register in order to collect and remit use tax as a convenience for its Nevada customers. This permit does not require payment of a fee, nor does it require security.

Live Entertainment Tax (LET) — Monthly tax is based on admission charges, merchandise, food and refreshment sales for non-gaming facilities providing live entertainment with maximum occupancy of 200 to 7,499. Monthly tax is based on admission charges only for non-gaming facilities providing live entertainment with occupancy of 7,500 or more. If the maximum occupancy is under 200, no tax liability exists. Maximum occupancy that meets or exceeds 200 must register for the Live Entertainment Tax. Maximum occupancy means the maximum occupancy of the facility as determined by the State Fire Marshal or local governmental agency.

1. DBA - Name doing business as

2. Business Telephone Number – please include area code

3. State of Incorporation or Formation – foreign corporations must be registered with the Nevada Secretary of State's Office to do business in Nevada

5. Estimated Total Monthly Receipts – this is the total of all gross receipts including wholesale sales, services necessary to complete the sale, exempt sales, etc

6. Estimated total Nevada monthly TAXABLE receipts – this is the total of taxable sales only of tangible personal property. Do not include wholesale sales, labor, exempt sales, etc

7. Reporting Cycle – Please indicate filing frequency desired. Sales or purchases exceeding \$10,000 require monthly reporting. Options may not apply to certain tax types.

8. Security — Check off type of security deposited. A Sales/Use Tax permit will not be issued until applicable security is submitted. In order to determine the security requirement, compute your average monthly taxable sales. Multiply taxable Nevada sales by the highest tax rate in Nevada, which is 8.10% as of 07/01/09. This is your estimated average monthly tax liability. Security is required equal to three times your monthly tax liability for monthly reporting or six times monthly tax liability for quarterly reporting. A security deposit will not be required if the amount calculated does not exceed \$1,000. There is no maximum security. After three full years of perfect reporting, you may apply for a waiver of the security requirement.

9. Sales Tax Fee – A \$15.00 permit fee for EACH in-state business location is required. If the business does not have a physical location in Nevada, it must still pay a minimum fee of \$15.00. Total number of locations (#10) should be multiplied by the Sales Tax fee (example: 3 Nevada Business Locations times (x) \$15.00 fee = \$45.00.

10. Total Nevada Business Locations – number of physical locations in Nevada

11. Other Information – please complete all that apply

Note: Modified Business Tax (MBT) – General Business (MBTGB) / Modified Business Tax - Financial Institutions (MBTFI) is a Quarterly tax based on gross wages reported to the Employment Security Division. There is an allowable deduction for qualified health insurance or plan. Exceptions include non-profit 501c organizations, Indian tribes, political subdivisions per NRS 612.055, and any person who does not supply a product/service but consumes a service. Contact the Employment Security Division to determine if you are required to register with that agency.

**THIS FORM MUST BE SUBMITTED WITH YOUR
NEVADA BUSINESS REGISTRATION FORM**

NRS 602.050 Index of assumed or fictitious names: Maintenance of county clerk; contents. Every county clerk shall keep, in alphabetical order, in book or other suitable index provided for that purpose, a register of all the assumed or fictitious names as shown in the certificates filed pursuant to this chapter, together with the following information shown in the certificate for each assumed or fictitious name:

1. The name of each natural person, artificial person, general partner or trust conducting the business under such name.
 2. The mailing or street address.
- [5:156:1923; A 1955, 16]—(NRS A 1969, 67; 1977, 468; 1981, 1795; 1991, 1323; 2003, 3192)

NEVADA CASES.

Prima facie evidence of ownership. The index of fictitious name certificates in the office of a county clerk, indicating certain property ownership, NRS 602.050, was the only prima facie evidence of such ownership, which was overcome where affidavits, interrogatories and copies of a certificate indexed, NRS 602.060, contradicted such indication of ownership. *McCulloch Corp. v. Eighth Judicial Dist. Court*, 83 Nev. 396, 433 P.2d 839 (1967)

NRS 602.055 Certificate of termination.

1. Any person who has filed a certificate may, upon the termination of the business or his ownership in it, file with the county clerk where the certificate is filed a certificate of termination stating that the person who filed the certificate has terminated the business being conducted under the assumed or fictitious name or his ownership in it and the date of the termination.

2. The certificate of termination must be notarized and signed in the same manner as required by NRS 602.020, except that it is sufficient if signed in the case of a general partnership by only one partner or in the case of a trust by only one trustee.

3. Upon the filing of a certificate of termination, the county clerk shall note the termination in the book or other suitable index required by NRS 602.050.

(Added to NRS by 1993, 1021; A 2001, 811)

NRS 602.060 Certified copies of certificate and register entries prima facie evidence. A copy of the certificate so filed and copies of the entries in the county clerk's register, when duly certified by the county clerk as true and correct, shall constitute prima facie evidence of the facts stated therein and admissible in evidence in the courts of this state.

[6:156:1923; NCL § 4455]

NEVADA CASES.

Prima facie evidence of ownership. The index of fictitious name certificates in the office of a county clerk, indicating certain property ownership, NRS 602.050, was the only prima facie evidence of such ownership, which was overcome where affidavits, interrogatories and copies of a certificate indexed, NRS 602.060, contradicted such indication of ownership. *McCulloch Corp. v. Eighth Judicial Dist. Court*, 83 Nev. 396, 433 P.2d 839 (1967)

NRS 602.070 Commencement of action barred when certificate not filed. No action may be commenced or maintained by any person, mentioned in NRS 602.010, or by an assignee of such a person, upon or on account of any contract

AFFIDAVIT OF APPLICANT FOR LICENSE TO
SELL RETAIL MERCHANDISE

Pursuant to Nevada Revised Statutes (NRS) 364.110, the undersigned being first duly sworn on oath, depose and say under the penalty of perjury that:

- _____ I/we are not engaged in business under a fictitious name.

- _____ I/we are engaged in business under a fictitious name and have complied with the provisions of NRS 602 entitled Doing Business Under Fictitious Name.

- _____ I/we are engaged in business under a fictitious name and have not complied with the provisions of NRS 602 entitled Doing Business Under Fictitious Name.

- _____ There has been no change in ownership in the business during the preceding calendar year.

- _____ There has been a change in ownership in the business during the preceding calendar year and the change was made in compliance with the provisions of NRS 104, the Nevada Uniform Commercial Code.

- _____ There has been a change in ownership in the business during the preceding calendar year and the change was not made in compliance with the provisions of NRS 104, the Nevada Uniform Commercial Code.

Dated this _____ day of _____, 20_____.

Name

Name

Address

Address

STATE OF NEVADA,)

COUNTY OF _____)

ss.

Subscribed and Sworn to before me this _____ day of _____, 20_____.

NOTARY PUBLIC/CLERK

(This form must be submitted at the time of applying for a license)

insert name of more than one person or firm in license; exception.

1. Except as otherwise provided in subsection 2, a collector who receives money for a license without delivering the license to the person paying for it, or who inserts the name of more than one person or firm therein, is guilty of a misdemeanor.

2. If the money received by the collector pursuant to subsection 1:

(a) Is for the license of a business which has not previously obtained a license; or

(b) Is for an amount less than the amount required to obtain a license, the collector may deposit the money into an account to be held in trust until the license is issued. The money in the account must not be used by the licensing authority or the county until it is transferred into the county general fund after the license is issued.

[Part 32:178:1915; 1919 RL p. 3023; NCL § 6696]—(NRS A 1995, 827)

REVISER'S NOTE.

The last sentence of the source section (NCL § 6696) was deleted by the reviser since the act of 1893 mentioned therein was expressly repealed in 1921. See Stats. 1921, p. 282.

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Licenses ⇐ 40.

WESTLAW Topic No. 40.

C.J.S. Licenses §§ 82, 83.

**AFFIDAVIT OF APPLICANT FOR LICENSE TO
SELL RETAIL MERCHANDISE**

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Licenses ⇐ 22.

WESTLAW Topic No. 238.

C.J.S. Licenses § 43.

NRS 364.110 Licensing authority to require affidavit. No county license board and no other licensing authority, whether county, city or township, within the State of Nevada, shall issue an initial license or transfer any license to any person, firm or corporation authorizing the person, firm or corporation to engage in, or in any manner carry on, any business of the retail sale of wines, beers, liquors, soft drinks, produce, meats or other foodstuffs, clothing, hardware, or any other type or

LICENSE TAXES

364.130

class of merchandise whatever, without requiring the applicant or applicants for the license to file with the licensing authority an affidavit showing:

1. Whether the applicant or applicants are engaged in business under a fictitious name, and if so engaged in business, that the applicant or applicants have complied with the provisions of chapter 602 of NRS.

2. Whether there has been any change in ownership in the business of the applicant or applicants during the preceding calendar year, and if there has been any such change in ownership, that the change was made in compliance with the provisions of chapter 104 of NRS.

[1:96:1949; 1943 NCL § 6701.01]—(NRS A 1965, 942; 1995, 44)

NRS CROSS REFERENCES.

Uniform Commercial Code, NRS ch. 104

NRS 364.120 Filing fee for required affidavit. Any licensing authority coming within the provisions of NRS 364.110 is authorized to collect a filing fee of not to exceed \$3 for the filing of the affidavit required to be filed by NRS 364.110. [2:96:1949; 1943 NCL § 6701.02]

TAX ON RENTAL OF TRANSIENT LODGING

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Innkeepers ⇐ 4.

WESTLAW Topic No. 213.

C.J.S. Inns, Hotels, and Eating Places §§ 8, 9.

NRS 364.125 Regulations for collection and enforcement of tax. The Nevada Tax Commission shall, by regulation not inconsistent with the provisions of chapters 244 and 268 of NRS, provide for the collection and enforcement of the taxes imposed on the rental of transient lodging. Those regulations must include:

1. A procedure for making refunds and resolving disputes relating to the taxes, including exemptions pertaining thereto; and

2. Requirements for keeping records and provisions concerning their inspection and investigation.

(Added to NRS by 1983, 542; A 1997, 1266)